

House Bill 715 (AS PASSED HOUSE AND SENATE)

By: Representatives Marin of the 96th, Rice of the 51st, and Floyd of the 99th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Norcross to levy an excise tax pursuant
2 to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures,
3 conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of the City of Norcross is authorized to levy an excise tax at a rate not
9 to exceed 7 percent of the charge for the furnishing for value to the public of any room or
10 rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or
11 required to pay business or occupation taxes to, the municipality for operating a hotel, motel,
12 inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms,
13 lodgings, or accommodations are regularly or periodically furnished for value.

14 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Resolution 09-1666 of the
16 governing authority of the City of Norcross which specifies the subsequent tax rate, identifies
17 the projects or tourism product development purposes, and specifies the allocation of
18 proceeds.

19 **SECTION 3.**

20 In accordance with the terms of Resolution 09-1666:

21 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
23 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that
24 would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by the
26 City of Norcross; and

27 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
28 be collected at the rate of 5 percent which are not otherwise expended under
29 paragraph (1) of this section shall be expended for tourism product development.

30 **SECTION 4.**

31 All laws and parts of laws in conflict with this Act are repealed.